

26 USC 5005
note.

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect on the first day of the first month which begins more than 90 days after the date of the enactment of this Act.

SEC. 1906. AMENDMENTS OF SUBTITLE F; PROCEDURE AND ADMINISTRATION.

(a) IN GENERAL.—

(1) AMENDMENTS OF SECTION 6013.—

26 USC 6013.

(A) Section 6013(b)(2)(C) (relating to petition to the Tax Court) is amended by striking out “of the United States”.

(B) The heading of section 6013(d) is amended to read as follows:

“(d) SPECIAL RULES.—”

(C) Section 6013(d)(1) (relating to joint return after death of one spouse) is amended by striking out “and” at the end of subparagraph (A) and inserting in lieu thereof “or”, and by striking out “and” at the end of the subparagraph (B).

26 USC 6015.

(2) AMENDMENT OF SECTION 6015.—Section 6015 (relating to declaration of estimated tax by individuals) is amended by striking out subsection (j) (relating to an effective date provision).

26 USC 6037.

(3) AMENDMENT OF SECTION 6037.—Section 6037 (relating to returns of subchapter S corporations) is amended by striking out “section 1371(a)(2)” and inserting in lieu thereof “section 1371(b)”.

26 USC 6046.

(4) AMENDMENT OF SECTION 6046.—Section 6046(e) (relating to information as to organization of foreign corporation) is amended to read as follows:

“(e) LIMITATION.—No information shall be required to be furnished under this section with respect to any foreign corporation unless such information was required to be furnished under regulations which have been in effect for at least 90 days before the date on which the United States citizen, resident, or person becomes liable to file a return required under subsection (a).”

26 USC 6051.

(5) AMENDMENT OF SECTION 6051.—Section 6051(a) (relating to information required to be furnished to employees) is amended by striking out “and” where it appears at the end of paragraph (6).

26 USC 6065.

(6) AMENDMENTS OF SECTION 6065.—Section 6065 (relating to verification of returns) is amended by striking out subsection (b) (relating to verification by oath), and by striking out in subsection (a) the following: “(a) PENALTIES OF PERJURY.—”.

26 USC 6105.

(7) REPEAL OF SECTION 6105.—Section 6105 (relating to compilation of data for certain excess profits tax cases) is repealed.

26 USC 6111.

(8) AMENDMENT OF SECTION 6111.—Section 6111 (relating to cross references), as redesignated by this Act, is amended to read as follows:

“SEC. 6111. CROSS REFERENCE.

Ante, p. 1686.

“For inspection of records, returns, etc., concerning gasoline or lubricating oils, see section 4102.”

26 USC 6152.

(9) AMENDMENT OF SECTION 6152.—Section 6152(a)(1) (relating to installment payments by corporations) is amended to read as follows:

26 USC 1.

“(1) CORPORATIONS.—A corporation subject to the taxes imposed by chapter 1 may elect to pay the unpaid amount of such taxes in two equal installments.”